

MOTOR VEHICLE EXCISE TAX ABATEMENTS

Per Massachusetts General Laws Chapter 60

- When you register a motor vehicle, a motor vehicle excise tax bill is generated from that information and you are responsible for its payment. If you move within Massachusetts, out of state, sell or trade your motor vehicle, or if it's stolen, you need to make every effort to obtain the bill and pay it, then apply for abatement if you are eligible.
- Excise abatement does not exclude your Excise Tax from being collected. The amount due must be paid in full by the due date on the bill. If an abatement is allowed, a refund will be mailed to you. **No MV excise abatement will be processed without a completed application and specified documentation listed on the application.**
- Excise bills are prepared by registration information provided by you at THE REGISTRY OF MOTOR VEHICLES. They are sent to the city or town Collectors for distribution and collection of payment.
- Tax Collectors and Deputy Tax Collectors do not accept partial payment of an excise bill. Taxpayers should be prepared to pay the full amount due. There are no considerations for financial hardships.
- Two actions are necessary for qualification for abatement eligibility. A vehicle owner Must BOTH
 - a) Convey title to the vehicle **and**
 - b) Cancel or transfer the registration.

The performance of ONE of these actions, alone, does not qualify a person for abatement.

Therefore, a person who cancels the registration on a vehicle during a calendar year but does not convey the title to the vehicle is not entitled to excise abatement for any part of that year.

- The taxpayer is obligated to notify the RMV under M.G.L. Chapter 90 within 30 days of **any address and garaging change**.
It is not sufficient that the taxpayer merely notified his/her insurance agent. Accordingly, the RMV can then properly provide the data to issue the tax bill to the correct municipality where he/she formerly resided. **The owner must pay MV excise to the city or town in which the vehicle was garaged on January 1.**
- If a vehicle is registered for any part of a month, the excise will be due for all of that month. If a vehicle is registered after the beginning of any calendar year, no excise will be imposed for those months, if any, which have fully elapsed before the vehicle is registered.
- **ALL EXCISE TAX BILL MUST BE PAID IN FULL BEFORE ABATEMENTS ARE PROCESSED. A BILL THAT IS AT WARRANT MUST BE PAID IN FULL AND PROOF OF PAYMENT IS REQUIRED BEFORE AN ABATEMENT CAN BE GRANTED.**